



# INDUSTRY CIRCULAR

DEPARTMENT OF  
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Washington, D.C. 20226

Number: 74-5

Date: 8/6/74

## ALTERNATE METHOD FOR ISSUANCE OF STRIP STAMPS

Importers and others concerned:

Purpose. The purpose of this circular is to advise industry members that an ATF Ruling will be published in an early issue of the ATF Bulletin regarding a method for the issuance of strip stamps. The ruling will read substantially as follows:

The Bureau of Alcohol, Tobacco and Firearms has been asked if red strip stamps requisitioned by an importer may be shipped direct from the Bureau of Engraving and Printing or the office of the regional director to a printing company for overprinting and subsequent shipment to foreign bottlers.

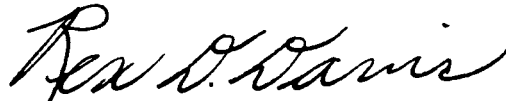
Under the provisions of 26 U.S.C. 5205(a)(3), the Secretary or his delegate (i.e. the Director, Bureau of Alcohol, Tobacco and Firearms) shall prescribe regulations with respect to the supplying or procuring of required strip stamps, the time and manner of applying for, issuing, affixing, and destroying such stamps, the form of the stamps and information to be shown thereon, applications for the stamps, proof that applicants are entitled to the stamps, the method for accounting for the stamps, and such other regulations as he may deem necessary for the enforcement of the foregoing provisions.

Regulations, 26 CFR 251.64, written under the above authority, provide in part that a requisition on Form 428 for red strip stamps shall be made by the importer, or by his agent pursuant to filing a Form 1534 Power of Attorney, as provided in 26 CFR 251.64a, or, if the importer has discontinued business, by the subsequent purchaser of the distilled spirits as provided in 26 CFR 251.111. The Form 428 shall be submitted to the regional director of the region in which the place of business of the importer, or of his agent, or of the subsequent purchaser, as the case may be, is located. As required by 26 CFR 251.66, upon receipt of the stamps, the applicant shall acknowledge receipt on both copies of Form 428 and return one copy to the Regional Director who issued the stamps and, if an agent, one copy to the importer.

In addition, 26 CFR 251.64a provides that an importer may give power of attorney to another person to sign Form 428; such power of attorney shall be executed on Form 1534 and filed with the regional director of the region with whom the requisition will be filed.

Therefore, an overprinter of strip stamps may be appointed a limited agent as such of an importer solely for purposes of receiving strip stamps for overprinting, shipping the overprinted stamps to foreign bottlers as requested by the importer, for acknowledging receipt of the stamps on Form 428, and for forwarding such forms to the importer for making entries into required records. However, the overprinter may not be authorized as an agent to initially requisition strip stamps for the importer since the overprinter would not be in the business of importing distilled spirits. Importers desiring to give an overprinter limited agency authority as set out herein may make application to do so with the appropriate regional director. When the regional director determines that the interest of the government will be best served, the stamps may be shipped to the overprinter directly from the Bureau of Engraving and Printing as provided by 26 CFR 251.66a.

Inquiries concerning this circular should refer to its number and be addressed to the Assistant Director, Regulatory Enforcement, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue, N. W., Washington, D. C. 20226.



Rex D. Davis  
Director

**Department of the Treasury**  
**Bureau of Alcohol, Tobacco and Firearms**  
Washington, D.C. 20226

Official Business

Penalty for Private Use, \$300

Postage and Fees Paid  
Department of the Treasury  
Treas 564

